Note: *The RRA of 1990 changed the rules for property eligible for the rehabilitation credit under section 47, as amended by the RRA of 1990. Increase the basis of this property by 100% of the recapture amount. For details, see sections 50(c)(2) and 50(c)(3), as amended by the RRA of 1990.*

Specific Instructions

Note: *Do not figure the recapture tax on lines 1 through 12 for property ceasing to be at risk, or if there is an increase in nonqualified-nonrecourse financing related to certain at-risk property. Figure the recapture tax for these properties on separate schedules and enter the recapture tax on line 13. Include any unused credit for these properties on line 15.*

Lines A through D.—

Line 1.—

Line 2.—

Line 3.—

Line 4.—

Line 5.—

Line 8.—

Line 9.—

Line 10.—

Property placed in service after 12/31/90 and recovery property

0	100
1	80
2	60
3	40
4	20
5	0

Nonrecovery property placed in service before 1991

	5	7
4	50	66.6
5	0	33.3
6	0	33.3
7	0	0

Line 12.—

Line 13.—

Line 15.—

Note: *You must also take into account any applicable 35% reduction in credit under section 49(c)(2) when computing the amount to enter on line 15.*

Note: *Be sure to adjust your current unused credit to reflect any unused portion of the original credit that was entered on line 15 of this form.*

Partners, shareholders, and beneficiaries.—

Special rules.—

Property	Section
	47(a)(8)
	46(g)(4)